



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

October 5, 2005

Gary E. Wood, Chairman
Board of Supervisors
80 Simpson Lane
Lovingston, VA 22949

Dear Mr. Wood:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the County of Nelson for the year ended June 30, 2005. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement and custody of state funds, except as follows.

The Treasurer did not maintain sufficient internal control over state funds as described below.

Properly Remit Sheriff's Fees

The Treasurer did not remit sheriff's fees totaling \$566 to the Commonwealth as required by Section 2.2-806(B) of the Code of Virginia. For two deposits, the Treasurer classified and deposited the sheriff's fees to a local account rather than remitting the funds to the Commonwealth. The Treasurer should comply with deposit requirements of state funds as outlined in the Code in Virginia. The Treasurer remitted these funds to the Commonwealth subsequent to the audit.

Gary E. Wood, Chairman
Board of Supervisors
October 5, 2005
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We discussed this comment with the Treasurer on September 28, 2005 and we acknowledge the cooperation extended to us during this audit.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Stephen A. Carter, County Administrator
Erma D. Harris, Treasurer
Jean W. Payne, Commissioner of the Revenue
Gary L. Brantley, Sheriff